

#### ABSTRACT OF THE DISCLOSURE

The low resistance value resistor 11 has two electrodes 12, 13 of metal strips having a high electrical conductivity. The metal strips are affixed on the resistor body by means of rolling and/or thermal diffusion bonding. A fused solder layer is formed on a surface of each electrode comprised by the metal strip. Thus, sufficient bonding strength and superior current distribution in the resistor body is obtained. Further, a portion of the resistor body is trimmed by removing a portion of the body material along a direction of current flow between the electrodes to adjust a resistance value. Thus, a precise resistor value and superior characteristics of temperature coefficient of resistance (TCR) can be obtained.